



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

ROBERT J. KLEINE  
STATE TREASURER

**REGULAR MEETING OF THE STATE TAX COMMISSION**

**AGENDA**

**DATE OF MEETING: June 14, 2006**

**PLACE OF MEETING: Treasury Bond Finance Board Room  
1<sup>st</sup> Floor Richard H. Austin State Office Building  
Lansing, MI**

**TIME OF MEETING: 9:00 A.M.**  
**The following items are on the agenda for this meeting.**

**ACTIONS BY THE STATE TAX COMMISSION**

1. Approval of the minutes of May 31, 2006 as presented.
2. Approval of the minutes of June 1, 2006 as presented.
3. Proposed Bulletin 7 of 2006 – Transfers of Qualified Agricultural Property. Rescind Preliminary Bulletin 10 of 2000.
4. Memo from Kelli Sobel, Executive Secretary, regarding the City of Au Gres, Arenac County. At the 5-8-06 STC Meeting, the Commission adopted a proposed STC Official Order to certify the 2005 assessment roll for the assessed and taxable values for the City of Au Gres, Arenac County. Following issuance of that order, staff discovered a typographical error and an error in the values certified. Proposed Official Order to certify the correct values and to return jurisdiction of the assessment roll to the City of Au Gres, Arenac County. Complaint 05-019.

5. P.A. 198 of 1974: Industrial Facility Exemption Applications to Commission for approval to issue certificates involving **Over 5%** of the SEV of the local government units. See list below for application identification. Staff Recommendation: Approve.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
2006-065	JD METALWORKS INC	CITY OF CLARE	ISABELLA	2	\$99,173
2006-095	LEAR CORPORATION	VILLAGE OF ELSIE	CLINTON	2	\$9,422,000
2006-121	DELTA RESEARCH CORPORATION	CITY OF LIVONIA	WAYNE	2	\$3,052,795
2006-122	ALLIANCE INTERIORS LLC	DELTA TWP	EATON	2	\$5,000,000
2006-123	SOIL & MATERIALS ENGINEERS INC	CITY OF KALAMAZOO	KALAMAZOO	2	\$1,025,000
2006-124	SWEET MANUFACTURING CO	CITY OF KALAMAZOO	KALAMAZOO	2	\$300,778
2006-125	CYTEC INDUSTRIES INC	CITY OF KALAMAZOO	KALAMAZOO	2	\$17,594,000
2006-126	ESE LLC	CITY OF LAPEER	LAPEER	2	\$1,225,000
2006-127	LESLEY ELIZABETH INC	CITY OF LAPEER	LAPEER	2	\$551,650
2006-128	HB CARBIDE	ALBERT TWP	MONTMORENCY	2	\$1,298,512
2006-129	WEYERHAEUSER CO	CITY OF THREE RIVERS	ST JOSEPH	2	\$4,092,700
2006-132	LASERCUTTING SERVICES INC	CITY OF KENTWOOD	KENT	2	\$963,000
2006-133	LIGHTNING CORPORATION	HOLLAND TWP	OTTAWA	2	\$1,032,000
2006-134	K-LINE INDUSTRIES INC	HOLLAND TWP	OTTAWA	2	\$1,100,000
2006-135	PULLMAN INDUSTRIES	CITY OF SOUTH HAVEN	VAN BUREN	2	\$872,634
2006-136	PULLMAN INDUSTRIES	CITY OF SOUTH HAVEN	VAN BUREN	2	\$596,469
2006-137	PIRANHA HOSE	CITY OF CADILLAC	WEXFORD	2	\$1,205,000
2006-138	ACTION PACKAGING LLC	CALEDONIA TWP	KENT	2	\$3,807,035
2006-139	SABER TOOL COMPANY	HARING TWP	WEXFORD	2	\$51,000
2006-140	SABER TOOL COMPANY	HARING TWP	WEXFORD	2	\$62,786
2006-141	GOUGEON BROTHERS INC	CITY OF BAY CITY	BAY	2	\$149,350
2006-142	PRECISION PRINTER SERVICES INC	CITY OF PORTAGE	KALAMAZOO	2	\$787,604
2006-144	BHARAT FORGE AMERICA INC	CITY OF LANSING	INGHAM	2	\$7,514,709
2006-145	VW KAISER ENGINEERING INC	VILLAGE OF MILLINGTON	TUSCOLA	2	\$146,795
2006-146	TSM CORPORATION	CITY OF AUBURN HILLS	OAKLAND	2	\$7,000,000
2006-147	BORISCH MANUFACTURING CORP	CITY OF KENTWOOD	KENT	2	\$3,368,550
2006-148	BARNARD MANUFACTURING CO INC	CITY OF SAINT JOHNS	CLINTON	2	\$700,000
2006-149	JIREH METAL PRODUCTS	CITY OF GRANDVILLE	KENT	2	\$919,000
2006-150	KERKSTRA PRECAST INC	CITY OF GRANDVILLE	KENT	2	\$2,960,000
2006-151	REQUEST FOODS INC	HOLLAND TWP	OTTAWA	2	\$249,281
2006-152	LIBERTY PLASTICS INC	HOLLAND TWP	OTTAWA	2	\$99,373
2006-153	ADVANCED HEAT TREAT CORP	CITY OF MONROE	MONROE	2	\$1,900,000
2006-154	SUREFIL LLC	CITY OF KENTWOOD	KENT	2	\$4,497,000
2006-155	FAURECIA INTERIOR SYSTEMS INC	CITY OF STERLING HEIGHTS	MACOMB	2	\$7,875,502
2006-156	SOLID SURFACES UNLIMITED INC	CITY OF STERLING HEIGHTS	MACOMB	2	\$2,007,683
2006-157	LR OLIVER & CO INC	COTTRELLVILLE TWP.	ST CLAIR	2	\$739,415
2006-158	SPI PHARMA INC	CITY OF GRAND HAVEN	OTTAWA	2	\$4,150,000
2006-159	MARELCO POWER SYSTEMS INC	CITY OF HOWELL	LIVINGSTON	2	\$1,552,498
2006-160	DEWYS MANUFACTURING INC	WRIGHT TWP.	OTTAWA	2	\$1,654,900
2006-161	METAL COMPONENTS LLC	CITY OF WYOMING	KENT	2	\$562,684
2006-162	ELECTRO CHEMICAL FINISHING CO	CITY OF WYOMING	KENT	2	\$7,500,000
2006-163	ACE-HI DISPLAYS INC	CITY OF WYOMING	KENT	2	\$2,312,726
2006-164	FLIGHT MOLD & ENGINEERING	CITY OF ST CLAIR	ST CLAIR	2	\$557,700
2006-165	DRESCO MACHINING SERVICE CTR	CITY OF BAY CITY	BAY	2	\$104,015
2006-166	COLE'S QUALITY FOODS INC	CITY OF MUSKEGON	MUSKEGON	2	\$2,000,000
2006-167	MODERN FUR DRESSING LLC	CITY OF LESLIE	INGHAM	2	\$324,370
2006-168	STRAITS WOOD TREATING INC	CITY OF BAY CITY	BAY	2	\$2,085,525
2006-170	RMT ACQUISITION CO LLC	PLYMOUTH TWP.	WAYNE	2	\$10,750,000
2006-171	GENERAL MOTORS CORP-POWERTRAIN	CITY OF WARREN	MACOMB	2	\$248,000,000
2006-172	VERNDALE PRODUCTS INC	CITY OF DETROIT	WAYNE	2	\$955,000
2006-173	WEYERHAUSER CO	CITY OF THREE RIVERS	ST JOSEPH	2	\$2,030,706
2006-174	FORTECH PRODUCTS INC	GREEN OAK TWP.	LIVINGSTON	2	\$500,000

6. P.A. 198 of 1974: Industrial Facility Exemption Certificate to Commission for approval to administratively dismiss the certificate involving **Over 5%** of the SEV of the local government units. See list below for application identification.  
Staff Recommendation: Administratively Dismiss.

<u>APPL.</u> <u>NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>REASON</u>
2006-104	FUTURE MOLD CORPORATION	VILLAGE OF FARWELL	CLARE	DUPLICATION

7. P.A. 198 of 1974: Industrial Facility Exemption Application to Commission for denial of the application. See list below for application identification.  
Staff Recommendation: Deny.

<u>APPL.</u> <u>NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>REASON</u>
2006-080	ANN ARBOR PLASTICS INC	CITY OF SALINE	WASHTENAW	Sec 4(3)

8. Industrial Facility Exemption Applications to Commission for approval to revoke per Section 15(3). (Requested by municipality). See list below for application identification.  
Staff Recommendation: Revoke, subject to an offering of hearing. (Revocation effective December 30, 2005):

<u>CERT.</u> <u>NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
1996-224	ALLIANCE MFD PRODUCTS LLC	CITY OF LAPEER	LAPEER	real
2003-300	ALLIANCE MFD PRODUCTS LLC	CITY OF LAPEER	LAPEER	real
2003-507	CARBOR TOOL LLC	CITY OF COLDWATER	BRANCH	personal
2004-241	CARBUR TOOL LLC	CITY OF COLDWATER	BRANCH	personal
2004-377	FEDERAL-MOGUL CORP	CITY OF SAINT JOHNS	CLINTON	personal

9. Industrial Facility Exemption Application to Commission for approval to amend the original certificate. See list below for application identification.  
Staff Recommendation: Approve.

<u>CERT.</u> <u>NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
2006-057	GENERAL MOTORS CORPORATION	YPSILANTI TWP.	WASHTENAW	SET from six to zero

10. P.A. 451 of 1994, Part 37: Water Pollution Control Exemption Applications to Commission for approval to amend the certificates. See attached list for application identification. Staff Recommendation: Approve.

<b>APPL. NO.</b>	<b>NAME</b>	<b>LOCAL UNIT</b>	<b>COUNTY</b>	<b>INVESTMENT</b>
2-4726	NEW ERA CANNING CO.	GRANT TWP.	OCEANA	\$2,115,009
2-5021	ARCADIS	CITY OF KINGSFORD	DICKINSON	\$3,568,850

11. P.A. 451 of 1994, Part 59: Air Pollution Control Exemption Application to Commission for approval to issue the certificate. See attached list for application identification. Staff Recommendation: Approve.

<b>APPL. NO.</b>	<b>NAME</b>	<b>LOCAL UNIT</b>	<b>COUNTY</b>	<b>INVESTMENT</b>
1-3306	WESTERN LIME CORPORATION	MUELLER TWP.	SCHOOLCRAFT	\$7,070,402

12. P.A. 146 of 2000: Obsolete Property Rehabilitation Act Application to Commission for approval to amend the certificate. See list below for application identification. Staff Recommendation: Approve.

<b>APPL. NO.</b>	<b>NAME</b>	<b>LOCAL UNIT</b>	<b>COUNTY</b>	<b>REASON</b>
3-05-0040	OLHSA BUILDING, LLC	CITY OF PONTIAC	OAKLAND	Correction of TV

13. P.A. 146 of 2000: Obsolete Property Rehabilitation Act Certificate to Commission for denial of request to extend the number of years approved. See list below for application identification. Staff Recommendation: Deny.

<b>APPL. NO.</b>	<b>NAME</b>	<b>LOCAL UNIT</b>	<b>COUNTY</b>	<b>REASON</b>
3-03-0013	BAY AREA RENAISSANCE, LLC	CITY OF BAY CITY	BAY	Section 7(3)

14. Neighborhood Enterprise Zone Applications to Commission for approval to issue the certificates. See attached list for application identification.  
Staff Recommendation: Approve.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2000-096	ANNIVORY CALVERT	CITY OF DETROIT	WAYNE	2	\$305,000
N2000-103	HORACE E & PHYLLIS A STALLINGS	CITY OF DETROIT	WAYNE	2	\$305,000
N2000-105	RUEBENSTEIN S & ARDELLA WASHINGTON	CITY OF DETROIT	WAYNE	2	\$301,000
N2003-294	MATTHEW G & DAVID T MACDONALD, JR	CITY OF DETROIT	WAYNE	1	\$23,359
N2004-0314	DELEON BARROW, JR	CITY OF DETROIT	WAYNE	1	\$28,207
N2004-0330	T J PARKER, LLC	CITY OF DETROIT	WAYNE	1	\$33,736
N2004-0354	ROSE HEFFERNAN	CITY OF DETROIT	WAYNE	1	\$23,369
N2004-0450	ANN ROSSETTI	CITY OF DETROIT	WAYNE	1	\$13,563
N2004-0453	JOE GAPPY	CITY OF DETROIT	WAYNE	1	\$14,303
N2004-0589	ROBERT SLATTERY	CITY OF DETROIT	WAYNE	1	\$339,370
N2004-0748	ANTRENALLA TOLLIVER	CITY OF DETROIT	WAYNE	2	\$173,067
N2005-1185	DONNA MURPHY	CITY OF INKSTER	WAYNE	2	\$141,465

15. Approval of the following certified personal property examiner certificates issued as preliminary approvals since the STC Meeting held on 5-8-06:

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Booth	James Randall	Oscoda	Big Creek Township
Johnson	Nancy	Genesee	City of Flint
Johnson	Philip W.	Genesee	City of Flint
Molloseau	Tonya	Genesee	City of Fenton
Sobel	Kelli	Michigan State Tax Commission	
Van Gieson	Kevin	Assessment and Certification Division	
Weredick	Marci	Macomb County Equalization Department	

16. MCL 211.154 Petition No. 154-05-3017 – Detroit Steel Co.  
Parcel No. 54-999-99-1805-000 City of Trenton, Wayne County  
A determination was made at the March 1, 2006 State Tax Commission meeting and orders were issued on March 17, 2006 for the above referenced petition. Information has been received that there was a consent judgment issued by the MTT on July 21, 2004 that changed the state equalized and taxable values for the 2003 and 2004 tax years and would have affected the current assessed and current taxable value amounts that were shown on the STC official order. Staff is requesting that the petition be reconsidered at the next scheduled meeting.

Although Staff recommends that the matter should be reconsidered by the Commission, it believes that the matter may not simply be one in which the Commission changes the original assessed and taxable values as shown on the STC official order. The Commission may wish to obtain additional information and perhaps a legal opinion as to the effect of the Tax Tribunal order on the omitted property issue (i.e. has the Tax Tribunal already resolved the omitted property issue?).

17. MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.
18. **Scheduled for 9:15 A.M.**  
Teresa Gordon appearing before the Commission regarding a complaint involving assessing practices which alleges that the Board of Review followed sales, the assessor improperly removed a property exemption, and the taxpayer was not notified of the change in exempt status. Memo from Kelli Sobel, Executive Secretary, regarding the complaint. City of Swartz Creek, Genesee County. Complaint No. 06-001.
19. **Scheduled for 9:30 A.M.**  
MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification.
20. **Scheduled for 11:45 A.M.**  
Appearance by the Township Supervisor regarding the 2006 Uncertified Unit for Interior Township, Ontonagon County. Proposed Order for the Commission is to assume jurisdiction of the 2006 assessment roll.
21. **Scheduled for 12:00 A.M.**  
Memo from Kelli Sobel, Executive Secretary, presenting the results of the 14-Point Review for the City of Birmingham and the information from Oakland County regarding proper values for the 54 parcels identified in the complaint. At the 4-10-06 STC Meeting, the Commission asked the Assessment and Certification Division field staff to conduct a 14-Point Review, and the Commission assumed jurisdiction of the 2005 ad valorem assessment roll for the City of Birmingham, Oakland County. Oakland County Equalization Department was directed to provide the appropriate information for the proper certification of the assessment roll. City of Birmingham, Oakland County, Complaint 05-031.

#### **ACTIONS BY THE STATE BOARD OF ASSESSORS**

22. Approval of the 2006 Assessment Roll.